SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 228, 229, 230, 239, 240 and 249

[Release Nos. 33-8860; 34-56803; File No. S7-27-07]

RIN 3235-AJ98

CONCEPT RELEASE ON MECHANISMS TO ACCESS DISCLOSURES RELATING TO BUSINESS ACTIVITIES IN OR WITH COUNTRIES DESIGNATED AS STATE SPONSORS OF TERRORISM

AGENCY: Securities and Exchange Commission.

ACTION: Concept Release.

SUMMARY: The Securities and Exchange Commission is soliciting comment about whether to develop mechanisms to facilitate greater access to companies' disclosures concerning their business activities in or with countries designated as State Sponsors of Terrorism.

DATES: Comments should be received on or before [insert date 60 days after publication in the <u>Federal Register</u>].

ADDRESSES: Comments may be submitted by any of the following methods:

Electronic Comments:

- Use the Commission's Internet comment form (http://www.sec.gov/rules/concept.shtml);
 or
- Send an e-mail to <u>rule-comments@sec.gov</u>. Please include File Number S7-27-07 on the subject line; or
- Use the Federal eRulemaking Portal (http://www.regulations.gov). Follow the instructions for submitting comments.